

Exhibit J

CHOATE

CHOATE HALL & STEWART LLP

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

September 16, 2005
Client No. 0649546
Invoice No. 1234843
Eric W. Wodlinger

INVOICE SUMMARY

(See attached pages for detail)

FOR PROFESSIONAL SERVICES rendered through August 31, 2005 as
described on the attached pages:

Professional Services	\$19,647.75
Less Courtesy Discount	<u>(1,964.78)</u>
Total Professional Services	\$17,682.97
 Total Expenses	 <u>2,116.00</u>
Total Amount of this Invoice	<u><u>\$19,798.97</u></u>

CHOATE

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SBK Associates

Client No.: 0649546

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September 16, 2005

Invoice No. 1234843

<u>Matter</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
0013 First Hartford Corp.	\$12,706.00	\$2,101.59	\$14,807.59
<hr/>			
Total:			
<hr/>			

CHOATE, HALL & STEWART LLP Page 110 (1)
AS OF 08/31/05

0649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

DATE
WORKED

SERVICES RENDERED

UNBILLED TIME DETAIL

BILLING ATTORNEY EWW 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 09/07/05 For period ending 08/31/05

ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
07/07/05	0705	1.75	Kenna	470	822.50
Draft pre-trial memorandum for '04 case and joint statement of counsel for '05 case.					
07/12/05	0705	4.25	Kenna	470	1,997.50
Prepare for hearing in federal court on both cases; conference with R. Kaplan re: FHC settlement proposal; attend conference in Federal Court; status report to R. Kaplan and e-mail correspondence re: same.					
07/19/05	0705	1.25	Kenna	470	587.50
Correspondence to FHC re: additional documents to produce; attention to documentation of various transactions.					
07/26/05	0705	.50	Kenna	470	235.00
Conference call with R. Kohnberg re: tomorrow's meeting with counsel for FHC; conference call re: same with clients.					
07/26/05	0705	.45	Rothberg	520	234.00
T-Kenna, T-Rich, David, Kenna					
07/27/05	0705	2.25	Kenna	470	1,057.50
Prepare for meeting with FHC counsel re: possible mediation, settlement; meet with counsel for FHC; conference with R. Kaplan and D. Kaplan re: same; e-mail correspondence re: same.					

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AS OF 08/31/05

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DATE
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UNBILLED TIME DETAIL

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 09/07/05 For period ending 08/31/05

ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
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08/31/05 Draft document request for '05 proxy fraud case and serve on all
counsel for PHC.

08/31/05 T-Rich, Review David's e-mail, 10-K

SUBTOTAL

0805	.75	Kenna	470		352.50
0805	.60	Rothberg	520		312.00
MATTER	26.55				12,706.00
TOTALS:	26.55				12,706.00
LAST					
WORKED					
08/31/05	0227	Kenna	22.00	470	10,340.00
08/31/05	0231	Rothberg	4.55	520	2,366.00
MATTER TOTALS:	26.55				12,706.00
NET AMOUNT:					12,706.00

Page 114 (5) UNBILLED DISBURSEMENTS DETAIL

CHOATE, HALL & STEWART LLP
AS OF 08/31/05BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 09/07/05 For period ending 08/31/050649546 SBK Associates
0013 First Hartford Corp.Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

DATE	DISBURSEMENTS	AUTH	ENTRY	DISBURSEMENTS	ITEMS	INDEX #	CHECK	AMOUNT
05/11/05	UPS#: 1Z87EW710196892264 Michelle Debinion COURIER VENDOR : UPS - INV#000087EW71-205	0100	0705	010 Courier	4880989	352718		16.72
07/07/05	L. KENNA Court Reporter Service - - VENDOR: Brandon Smith Reporting Service	0227	0705	502 Court Reporter Service	4861355	351834		776.93
07/07/05	L. KENNA Court Reporter Service - - VENDOR: Brandon Smith Reporting Service	0227	0705	502 Court Reporter Service	4861356	351834		690.38
07/07/05	070705 - CHS Vendor: RS Express - Inv#: BOS-0.0125		0705	010 Courier	4874506	352501		6.50
07/07/05	070705 - CHS Vendor: RS Express - Inv#: BOS-0.0125		0705	010 Courier	4874507	352501		25.54
07/25/05	L. KENNA 6/15/05 Hotel - - VENDOR: American Express	0100	0705	042 Hotel	4875415	352353		288.00

Summary by disbursement type:

010 Courier	48.76
042 Hotel	288.00
502 Court Reporter Service	1,467.31
TOTAL DISBURSEMENTS:	1,804.07

Fees 12,706.00

Disbursements 1,804.07